

**TOWNSHIP TRUSTEES' BULLETIN  
and Uniform Compliance Guidelines**

**Volume 238, Page 1**

**August 1997**

**ITEMS TO REMEMBER**

Per Volume 237, June 1997 Township Trustees' Bulletin and Uniform Compliance Guidelines, August 31 is the last date for the first publication of a township budget (10 days prior to the public hearing) (IC 6-1.1-17-3).

**SEPTEMBER**

September 1: Legal Holiday - Labor Day (IC 1-1-9-1)

September 7: Last date for second publication of Township Budgets (3 days before the public hearing). (IC 5-3-1-2)

September 10: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)

September 16: Last date to file budgets with County Auditor at least two (2) days prior to the first meeting of the County Board of Tax Adjustment if applicable. (IC 6-1.1-17-5) (Contact State Board of Tax Commissioners at 317-232-3773 if conflicts exist with date.)

September 18: Meeting of County Board of Tax Adjustment. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 18th or on the first business day after September 18th if September 18th is not a business day.

September 20: Last date for meeting of Township Board to make appropriations for 1998 and to fix tax levies. (IC 6-1.1-17-5)

September: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. IC 5-13-6-1.

NOTE: The Township Board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)

**TOWNSHIP TRUSTEES' BULLETIN  
and Uniform Compliance Guidelines**

Volume 238, Page 2

August 1997

ITEMS TO REMEMBER

(Continued)

**OCTOBER**

October 1: On or before this date all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city or county. (IC 6-1.1-17-9)

Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12)

As soon as the budgets, tax rates, and tax levies are approved or modified by the county board of tax adjustment, the county auditor shall within fifteen (15) days prepare a notice of the tax rates to be charged on each one hundred dollars (\$100) of assessed valuation for the various funds in each taxing district. The notice shall also inform the taxpayers of the manner in which they may initiate an appeal of the county board's action.

October 13: Legal Holiday - Columbus Day (IC 1-1-9-1)

October 15: Last day to make pension report and payment for third quarter by townships participating in PERF.

October 31: Last day to file quarterly report for third quarter to Internal Revenue Service.

October: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

**NOVEMBER**

November 11: Legal Holiday - Veterans' Day (IC 1-1-9-1)

November 27: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)

November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the names and addresses of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)

November: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

**TOWNSHIP TRUSTEES' BULLETIN  
and Uniform Compliance Guidelines**

Volume 238, Page 3

August 1997

**STATE BOARD OF ACCOUNTS CALLED MEETING**

Once again the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention November 20 through November 22, 1997 in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Thursday, November 20, 1997. Please make plans to attend the meeting and the Township Convention.

IC 36-6-8-3 states in part "The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees." All authorized mileage claimed for reimbursement must be properly itemized on Form 101, Mileage Claim.

Effective July 1, 1997 the State rate is \$.28 per mile. The State business subsistence allowance is now \$26.00 per day (applicable only in conjunction with the one (1) day for the State called meetings). However, please be aware of Public Law 10, House Enrolled Act 1542, Acts of 1997, as digested in Volume 237 of the Township Trustees' Bulletin and Uniform Compliance Guidelines concerning the County Fiscal Body. IC 5-11-14-1(g) now states "Each official attending any conference under this section shall be allowed, for each mile necessarily traveled in going to and returning from the conference by the most expeditious route, a sum for mileage at a rate determined by the county fiscal body. Each official shall also be allowed, while attending a conference called under this section, an allowance for lodging for each night preceding conference attendance equal to the lodging allowance provided to state employees in travel status, plus subsistence for meals for each day in attendance in an amount equal to the daily subsistence rate for meals for state employees in travel status. However, lodging expense, in the case of a one (1) day conference, shall only be allowed for persons who reside fifty (50) miles or farther from the conference location. Regardless of the duration of the conference only one (1) mileage reimbursement shall be allowed to the official furnishing the conveyance although the official transports more than one (1) person." (Our Emphasis)

**DOG TAX**

Several questions have been received concerning replacement of lost dog tags. IC 15-5-9-12(c) states "If any dog tag is lost, it shall be replaced without cost by the assessor upon application by the owner of the dog and upon the production of the receipt and a sworn statement of the facts regarding the loss of the tag. No license tag is transferable to another dog."

- ## COMPUTER SURVEY